

EXHIBIT 14



Sony Electronics Inc.

**DSC Various Models Trailing
Credit Program**

DI-08-92

Digital Imaging Products Division
2008 Trailing Credit Program - Various Digital Still
Camera Models

Program Overview – Sony is offering to our authorized retailer base of dealers, a promotional program to drive sales of various Digital Still Camera models. The details of this opportunity are described below. This program incorporates an instant rebate offer and trailing credit component that will help participating dealers maximize their profitability on the selected SKU(s).

Eligible Dealers and Reporting

Eligible Dealers – In order to participate in this program, the dealer must have a current reseller agreement on file with Sony, be authorized to sell the Qualifying Product(s), and must be regularly reporting “sell-through” and “on-hand inventories” to Sony or their Sony Representative on their of Sony Digital Still Camera business. Dealers who are not reporting this information regularly prior to April 30th 2009 will not be eligible to participate.

Reporting – At the close of the Program Period, participating dealers must report to their local Sony sales representative their on-hand and sell through quantities of all eligible Sony Digital Still Camera products.

Program Requirements

Program Period(s) – Dec 28th 2008 through Mar 7th, 2009

Qualifying Product(s) –

DSCS750, DSCS780

DSCW120, DSCW120/B, DSCW120/L, DSCW120/P

DSCW150, DSCS150/B, DSCW150/R, DSCW150/N

DSCW170, DSCW170/B, DSCW170/R, DSCW170/N

DSCH10, DSCH10/B

DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T

DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N

Instant Rebate Offers – In order to receive the trailing credits under this voluntary program, in addition to all the other requirements set forth in this document, participating Dealers must provide the following instant rebate offer throughout the Program Period:

Sony reserves the right to make changes to this program at any time

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Program Periods	Instant Rebate Offer (during the corresponding Program Period)
December 28th – Jan 24th	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$30 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$50 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$50 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$20
Jan 25th – Jan 31st	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$40 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$70 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$100 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$70 DSCH10, DSCH10/B : \$70 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$70 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N : \$70
Feb 1 st – Feb 7th	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$30 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$50 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$50 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$50
Feb 8th – Feb 21st	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$40 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$70 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$100 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$70 DSCH10, DSCH10/B : \$70 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$70 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N : \$70
Feb 22nd – Mar 8th	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$30 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$50 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$50 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$50

Advertising / Layout Requirements

Advertising Layout – If participating dealers elect to advertise this IRO, the advertisement may **not** use the word “only” when referencing dates and discounts in conjunction with the execution of this Program. Advertising including terms such as “This Week Only” or “Only This Week” when referencing the qualifying product pricing will **not** be eligible for credits under this program.

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Trailing Credits – Subject to the program requirement set forth in this sales news, Sony will pay trailing credits only on Qualifying Products sold during the Program Period. Trailing credit amounts (per unit) are set forth below. A participating dealer who does not meet all of the requirements described in this document shall not be entitled to receive any Trailing Credits under this program. No exceptions will be allowed.

<u>Program periods</u>	<u>Qualifying products: Trailing Credit Amount (\$/unit sold)</u>
December 28th – Jan 24th	DSCS750, DSCS780 : \$24 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$40 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$40 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$16
Jan 25th – Jan 31st	DSCS750, DSCS780 : \$32 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$56 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$80 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$56 DSCH10, DSCH10/B : \$56 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$56 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N :\$56
Feb 1 st – Feb 7th	DSCS750, DSCS780 : \$24 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$40 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$40 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$40
Feb 8th – Feb 21st	DSCS750, DSCS780 : \$32 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$56 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$80 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$56 DSCH10, DSCH10/B : \$56 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$56 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N :\$56
Feb 22nd – Mar 8th	DSCS750, DSCS780 : \$24 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$40 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$40 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$40

Program Variances – **Sony reserves the right to refuse any and all payments to any participating dealer if any of the program guidelines are not followed.** Sony reserves the sole right to decide if a participating dealer has performed according to program guidelines.

Claim / Collection Requirements

Claim Submission & Payment – All claims submitted to Sony for the trailing credit amounts must be received no later than close of business Apr 30th, 2009. Sony will reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating dealer shall submit all paperwork in a single claim for the entire program). Sony will pay all undisputed claims in full within 30 days.

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Claim Contents – Claims to Sony must contain the following data:

1. Sell through of product (unit basis) for the weeks of January 11th, 2009 – Jan 24th, 2009 on a by SKU basis. Credits issued by Sony will not, for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Proof that the IRO was provided to various models above customers throughout the Program Period; and
3. Debit Memo for the total trailing credit amount being requested from Sony referencing Sales News **DI-08-92**.

Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating dealers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This program may be terminated or modified by Sony at any time at its sole discretion.

Credits, Discounts & Rebates Programs

Credits, discounts, rewards and rebates issued to the Retailers under this program are available for use by the Retailers only for the future purchase of products from Sony, are not cash equivalents, do not create a right of payment to the Retailers, and are not deemed earned until products purchased with them are paid for in full. Any such credits, discounts, rewards and rebates are subject to all of Sony's rights under applicable state or federal law, including, but not limited to, its rights of setoff and recoupment.

If Retailer is the subject of a voluntary or involuntary bankruptcy proceeding, Sony will have the full right to effect a reconciliation of accounts with the Retailers by applying any such credits, discounts, rewards and rebates due to the Retailers against amounts due to Sony.

If any merchandise or amounts previously paid by Retailers to Sony are returned, forfeited, or subject to avoidance or similar action for any reason, including in any bankruptcy proceeding or similar proceeding under any similar state or federal law, such credits, discounts, rewards and rebates will be deemed null and void and not earned, and any credits, discounts and rebates previously issued to the Retailers that, for whatever reason, are not deemed null and void, will be used to offset any amounts due Sony.

Credits Administration

CSS please use Reason Code **ZAM** and reference the Sales News **DI-08-92**.

Questions regarding coding of credits, please contact DIPD Finance Kristen George.

Sales News Administration: Pricing Support Services
EMail address: Pricing Support Services

Issued/Revised Date:	Issued/Revised By:	Revision No.
January 14, 2009	Pricing Support Services	

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